

SENATOR MOORE: Mr. Speaker, members of the body, as I guess the youngest member of the Legislature and maybe the most inexperienced in life, I'm often looking to others in the body for leadership. And on tax matters, the obvious person that I usually look towards, though I've not always agreed with, is Senator Johnson. Last year, and we dealt with corporate tax, he did a very good job of convincing me that LB 772 was the proper way to tax corporations in the State of Nebraska. Earlier this year, he probably did even a better job of selling me the super bracket in LB 294 was the right and proper and prudent tax policy for the State of Nebraska, gave excellent arguments why the richest corporations in the State of Nebraska should share in paying the cost of LB 775 which is another measure that I supported that I think will do good things for the State of Nebraska. Well, now once again Senator Johnson has changed his course and I guess I'm not...don't know or I'm not convinced at this point in time if my philosophy has caught up with him yet this time because this issue is a little complex and I don't know if, with 12 days left in the Legislature, we should be shifting courses once again on what is the right and proper thing to do with the corporate tax policy in the state. The other thing that I would like to mention for the record is the problem I have with Senator Johnson at this point in time, bringing out, parading out the Syracuse tax study as a reason to support this bill. I think it is wrong to selectively use that tax study when it is proving a point that one wanted to prove. I have appeared before Senator Johnson's committee with a bill that I knew he did not like, that the tax study also supported, and I guess I just would like to say for the record that I am a little bit offended by the fact that Senator Johnson...of bringing that tax study out at this point in time. I really think the better thing for this Legislature to do, as I sit here at three o'clock in the afternoon on a Friday on a controversial bill like this, I'm really to the point where the wisest thing we may do on the corporate tax structure in the Legislature for this year is to wait and look and see whether or not it's super bracket, see whether or not it's double weight, see just what it is we should do with the corporate tax structure, look at it long and hard, analyze the tax study in total and in detail and then at that point in time develop a good sound corporate tax policy. So, with that, I would like to yield the remainder of my time to Senator Hannibal to finish his comments.

SPEAKER BARRETT: Senator Hannibal, approximately two minutes.